

**LAW OFFICES OF
JERRY S. GOLDMAN & ASSOCIATES, P.C.**

A NEW YORK PROFESSIONAL CORPORATION DULY QUALIFIED TO TRANSACT
BUSINESS WITHIN THE COMMONWEALTH OF PENNSYLVANIA

JERRY S. GOLDMAN
DIRECT DIAL: 215.569.4500 ext. 12
jgoldman@goldmanlawyers.com
Admitted to: NY, PA & MA
FIM in Taxation

TWO PENN CENTER PLAZA • SUITE 1411
1500 JFK BOULEVARD
PHILADELPHIA, PA 19102
TEL: 215.569.4500 • FAX: 215.569.8899

111 BROADWAY • 13TH FLOOR
NEW YORK, NY 10006
TEL: 212.242.2232 • FAX: 212.346.4665

3109 STIRLING ROAD • SUITE 101
FORT LAUDERDALE, FL 33312
TEL: 954.981.6533 • FAX: 954.989.8068

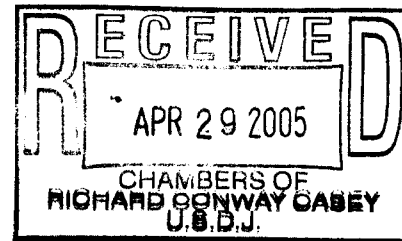
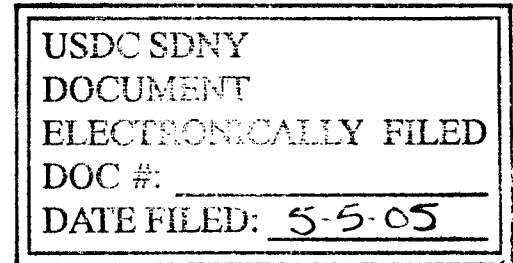
MEMO ENDORSED

Reply To: NEW YORK

April 28, 2005

OVERNIGHT MAIL

Honorable Richard Conway Casey
United States District Court
Southern District of New York
United States Courthouse
500 Pearl Street
Room 1950
New York, NY 10007



**Re: *In re Terrorist Attacks of September 11, 2001*
03 MDL 1570 (RCC)
Estate of O'Neill, et al. v. Al Baraka, et al.
04 CV 1923 (RCC)
Estate of O'Neill, et al. v. Republic of Iraq, et al.
04 CV 1076 (RCC)
Clarification of Service Deadlines**

Dear Judge Casey:

On behalf of the Plaintiffs in the above-referenced matters (collectively "O'Neill Cases"), we are respectfully seeking clarification on the time Plaintiff's have to effectuate service of the new defendants added on December 31, 2004, in Second Amended Complaints in the above referenced matters.

On October 14, 2004, Plaintiffs in the O'Neill Cases requested a one-hundred and twenty (120) day extension of time to effectuate service of process, which was subsequently granted by this court. The Plaintiffs in the O'Neill Cases have engaged in a diligent and good faith effort to locate and serve each of the defendants, both prior to and following the court's granted extension.

On December 31, 2004, Plaintiff's added a number of new defendants ("New Defendants") to the above referenced cases by way of the filing of a Second Amended Complaint

LAW OFFICES OF JERRY S. GOLDMAN & ASSOCIATES, P.C.

April 28, 2005

Page 2

in each matter.

On February 4, 2005, Plaintiffs requested an additional one-hundred and twenty (120) day extension of time to effectuate service of process, including a schedule which displayed the present status of service on all of the defendants in this case. (see attached). On February 9, 2005, the Court granted this request stating, "Application granted, Final 120 day extension for service." (see attached Endorsement, Docket # 671). It is unclear from this endorsement whether this service deadline, which amounts to June 15, 2005, is applicable to all of the defendants listed in the schedule, including the New Defendants.

✓ For reasons of clarity, efficiency, and simplicity, Plaintiffs respectfully request that the June 15, 2005 service deadline be made the effective deadline for service for all of the defendants in the above referenced cases.

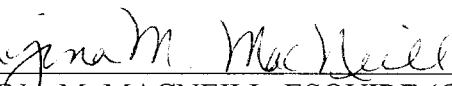
In the alternative, the Plaintiffs respectfully request a one hundred and twenty (120) day extension of time to effectuate service upon the New Defendants.

This request is made without prejudice to our position that with regard to international service, the one hundred and twenty day (120) requirement, of Federal Rules of Civil Procedure Rule 4(m), as to domestic service does not apply. Lucas v. Natoli, 936 F.2d 432, 432-433 (9th Cir. 1991), cert. denied, 502 U.S. 1073 (1992); Loral Fairchild Corp. v. Matsushita Elec. Indus. Co., 805 F. Supp. 3, 4-5 (E.D. N.Y. 1992); In re Southold Dev. Corp., 148 B.R. 726, 728-730 (E.D. N.Y. 1992); See, Moore's Federal Practice, Civil, Sec. 452.

Respectfully submitted,

LAW OFFICES OF JERRY S. GOLDMAN &
ASSOCIATES, P.C.

By: 
JERRY S. GOLDMAN, ESQUIRE (JG8445)

By: 
GINA M. MACNEILL, ESQUIRE (GM0581)

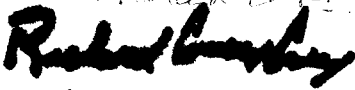
Attorneys for the Plaintiffs

GMM:jf

Enc. a/s

cc: ALL COUNSEL OF RECORD ELECTRONICALLY

June 15 2005
is deadline for
defendants in
above referenced cases.



May 5, 2005